

**Table 11.22-- CHILD DAY CARE SERVICES WITH PAYROLL, BY FEDERAL
INCOME TAX STATUS AND BROAD GEOGRAPHIC AREA:
1992, 1997 AND 2000**

[Child day care services without payroll subject to Federal income tax are not included]

Geographic area	Number of establishments		Receipts or revenue (\$1,000)		Paid employees, March 12	
	Subject to tax	Tax exempt	Subject to tax	Tax exempt	Subject to tax	Tax exempt
1992 1/						
State total	42	120	5,105	27,580	234	1,353
Oahu	24	91	3,274	22,416	162	1,129
Neighbor Islands	18	29	1,831	5,164	72	224
1997 2/						
State total	35	138	(D)	44,956	100-249	1,572
Oahu	17	96	(D)	35,336	100-249	1,284
Neighbor Islands	18	42	(D)	9,620	20-99	288
2000 2/						
State total	184		(NA)		1,857	
Oahu	121		(NA)		1,412	
Neighbor Islands	63		(NA)		445	

NA Not available.

D Withheld to avoid disclosing data of individual companies.

1/ SIC 835.

2/ NAICS 6244.

Source: U.S. Bureau of the Census, *1992 Census of Service Industries, Hawaii*, SC92-A-12 (August 1994), tables 1a, 1b, 7a, 7b, 8a, and 8b; *1992 Census of Service Industries, Nonemployer Statistics Series, Summary*, SC92-N-1 (March 1995), table 3; *1997 Economic Census, Hawaii, Health Care and Social Assistance, Geographic Area Series* (June 1999), tables 1a, 1b, 2a, 2b, 3 at <http://www.census.gov/prod/ec97/97s62-hi.pdf>; *1997 Economic Census, Nonemployer Statistics, GC97X-C54 (January 2001)*, p. 116; U.S. Census Bureau, *County Business Patterns Hawaii: 2000*, CBP-00-13 (May 2002), tables 2 and 6 <<http://www.census.gov/prod/2002pubs/00cbp/cbp00-13.pdf>> accessed June 12, 2002.